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ANNUAL REPORTS

OF THE TOWN OF

SHARON

NEW HAMPSHIRE

1971





Annual Reports

of the town of

SHARON

New Hampshire

for the year ending

December 31, 1971



I N D E X

List of Town Officers.....	3
Town Warrant for 1972.....	4
Town Budget for 1972.....	6
Summary Inventory of Valuation for 1971.....	8
Statement of Appropriations and Taxes Assessed for 1971..	8
Highway Agent's Report.....	10
Summary of Findings and Recommendations of State Tax Commission.....	11
Selectmen's Letter.....	14
Vital Statistics and School Census.....	15

TOWN OFFICERS

Moderator: John Milton Street Term expires 1972

Selectmen: Norman E. Marion Term expires 1972
Wallace B. Newton Term expires 1973
Walter B. Somero Term expires 1974

Town Clerk: Violet M. Newton (Mrs.) Term expires 1972

Treasurer: Pearl Y. Stevens (Mrs.) Term expires 1972

Collector of Taxes: Ernst Vogeler Term expires 1972

Highway Agent: Harold A. Wilson Term expires 1972

Trustee of Trust Funds: Erna Vogeler Term expires 1972

Forest Fire Warden: Charles Gupstill III (appointed)

Deputy Wardens: (appointed)

Robert A. Young
Wallace B. Newton
Norman E. Marion
A. Lester Stevens

Supervisors of Checklist:

Emily A. Day (Miss) Term expires 1972
Raymond M. LeClair Term expires 1974
Elizabeth J. Hurd (Mrs.) Term expires 1976

Board of Adjustment:

Lloyd P. Young, 1972
John M. C. Wilson, Jr. 1973
Doris Stuhlsatz, 1974
Charles Gupstill, III, 1975
John W. Derby, 1976

Planning Board:

Barbara Wilson (Mrs.), 1972
Marshall B. Dalton, 1973
Dr. Robert Wellwood, 1974
Michael Stuhlsatz, 1975
Wallace B. Newton, Ex. Of.

Building Inspector: Robert A. Young

TOWN WARRANT

To the Inhabitants of the Town of Sharon, New Hampshire, in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Brick Schoolhouse in said Sharon on Tuesday the 7th of March, 1972, at 7:30 o'clock in the evening to act upon the following subjects:

Article 1. To choose all necessary Town Officers for the ensuing year: specifically, Town Clerk, 1 year; Selectman, 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

Article 2. To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relative thereto.

Article 3. To raise and appropriate the sum of \$800.00 for Town Officers expenses, or take any action relative thereto.

Article 4. To see if the Town will vote to have the Audit made by the State Tax Commission, and to raise and appropriate the sum of \$170.00 to cover the expense of the same.

Article 5. To raise and appropriate the following sums of money for the purposes specified:

Election and Registration.....	\$400 00
Fire Protection.....	600 00
Brick Schoolhouse maintenance.....	75 00
Insurance.....	240 00
Health Officer.....	20 00
Peterborough Sanitary Landfill.....	1,100 00
Legal Expenses including Dog Damage.....	200 00
Street Lighting.....	76 32
Cemeteries.....	100 00
Blister Rust Control.....	50 00
Interest on Temporary Loan.....	135 00

Article 6. To raise and appropriate the following sums for support of Area Service Enterprises:

Monadnock Community Visiting Nurse Association.....	79 00
Monadnock Family and Mental Health Service.....	40 00
Monadnock Region Association.....	95 00

Article 7. To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed \$6,000.00 in anticipation of taxes, or take any action relative thereto.

Article 8. To raise and appropriate the sum of \$1200.00 for summer maintenance of Town roads and the sum of \$1500.00 for winter maintenance or take any action relative thereto.

Article 9. To raise and appropriate the sum of \$1200.00 for oiling Town roads, where needed, or take any action relative thereto.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$245.19 for T.R.A., and the State will allot to the Town the sum of \$1,634.63.

Article 11. To see if the Town will vote to authorize the Selectmen to withdraw from the W. L. Young Trust Fund the sum of \$925.00 for the purpose of installing an automatic oil furnace and six (6) storm windows in the Brick Schoolhouse.

Article 12. To see whether the Town will accept \$1,325.00 from the Sharon Taxpayers Association and individual members thereof and such additional sums as may be contributed from time to time, all for the purpose of defraying the cost of a soil survey with interpretive maps to be made by the Soil Conservation Service of the U. S. D. A. and of defraying such other expense as may be incurred in the preparation of a long range plan of development for the Town by the Planning Board.

Article 13. "To take the sense of the qualified voters whether the amendments of the Constitution proposed by the 1971 session of the General Court shall be approved."

Article 14. To raise and appropriate the sum \$3500.00 for the appraisal of all properties in the Town by qualified assessors.

Article 15. To see what sum of money the Town would raise toward the cost of an Area Ambulance Service. (Regarding H B 635).

Article 16. To choose one member for the Board of Adjustment for five (5) years.

Article 17. To hear reports of Agents, Auditors and Officers heretofore chosen and pass any vote relative thereto.

Article 18. To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 19th day of February, 1972.

Walter B. Somero
Norman E. Marion
Wallace B. Newton
Selectmen of Sharon

BUDGET OF THE TOWN OF SHARON, N. H.

Purposes of Expenditures	Appropriations Previous Year 1971	Actual Expenditures Previous Year 1971	Estimated Expenditures Ensuing Year 1972
General Government:			
Town Officers' Salaries	\$1,100 00	\$960 00	\$1,100 00
Town Officers' Expenses	800 00	730 43	800 00
Election & Registration Expenses	150 00	113 50	400 00
State Audit	150 00	159 58	170 00
Protection of Persons & Property:			
Fire Department	600 00	536 74	600 00
Blister Rust Control	50 00	50 00	50 00
Planning & Zoning	400 00	63 00	
Damages & Legal Expenses	200 00	10 00	200 00
Insurance	240 00	206 00	240 00
Health:			
Health Officer	20 00	20 00	20 00
Monadnock Family & Mental Health Service	40 00	40 00	40 00
Visiting Nurse Association	92 00	92 00	79 00
Peterborough Dump	1,100 00	1,100 00	1,100 00
Highways & Bridges:			
Town Road Maintenance:			
Summer	1,200 00	2,665 76	1,200 00
Winter	1,500 00	1,657 35	1,500 00
Street Lighting	76 32	76 32	76 32
Oiling Roads	800 00	728 54	1,200 00
T.R.A.	281 09	715 95	245 19
Class V Highway Aid	831 49	831 49	800 00
State Aid Construction:			
Bridge (Town Line Brook)	3,200 00	4,916 15	2,360 30
Public Service Enterprises:			
Cemeteries	100 00	100 00	100 00
Region Association	95 00	66 00	95 00
Interest—Temporary Loan	120 00	131 25	135 00
Temporary Loan	6,000 00		6,000 00
Resident Taxes		328 50	330 00
Bond & Debt Retirement		27 50	
Property Reappraisal			3,500 00
County Tax	3,700 00	2,749 46	3,000 00
School Taxes	28,000 00	26,344 14	18,742 12
	\$50,920 90	\$45,482 86	\$44,157 93

BUDGET OF THE TOWN OF SHARON, N. H.

Estimates of Revenue and Expenditures for the ensuing year, January 1, 1972 to December 31, 1972. Compared with estimated and actual Revenue, Appropriations and Expenditures for the previous year, 1971.

Sources of Revenue	Estimated Revenue Previous Year 1971	Actual Revenue Previous Year 1971	Estimated Revenue Ensuing Year 1972
From State:			
Interest & Dividends Tax	\$2,700 00	\$3,227 09	\$3,200 00
Savings Bank Tax	127 00	128 00	128 00
Meals & Rooms Tax	535 00	644 90	640 00
Reimbursement a/c State and Federal Forest Lands	51 30	51 30	51 30
Reimbursement a/c Head Tax		1 80	
Fire Warden Meeting		8 32	
Bounties	21 50	21 50	
Head Tax Commissions	48 00	15 00	
T.R.A. Class V Highway	831 49	831 49	800 00
Business Profits Tax	224 00	235 96	235 00
Highway Subsidy Fund	1,521 00	1,520 78	1,521 00
From Local Sources:			
Dog Licenses	75 00	85 60	85 00
Pistol Permit Fees	3 00	5 00	5 00
Motor Vehicle Permit Fees	1,600 00	1,566 58	1,600 00
Temporary Loan	6,000 00	6,000 00	6,000 00
Income—Trust Funds		138 43	100 00
Surplus	720 00	120 00	120 00
From Taxes:			
Resident Taxes Retained		401 50	400 00
National Bank Stock Taxes	10 00	10 00	10 00
Yield Taxes	137 48	202 92	
Town Road Aid	1,873 94	1,873 94	1,634 63
Total Revenue From All Sources except Property Taxes	\$16,478 41	\$17,080 11	\$16,529 93
Amount to be Raised by Property Taxes			\$27,628 00
Total Revenues			\$44,157 93

SUMMARY INVENTORY OF VALUATION, 1971

Land—Improved and Unimproved	\$326,300
Buildings	920,275
Public Service Company of N. H.	34,500
Boats	360
Total Valuation	\$1,281,435
Exemptions Allowed	5,000
Net Valuation on which Tax Rate is computed	\$1,276,435

Walter B. Somero
 Norman E. Marion
 Wallace B. Newton
 Selectmen of Sharon

STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED FOR 1971

Appropriations:	
Town Officers' Salaries	\$1,100 00
Town Office Administrative Expenses	800 00
Election and Registration Expenses	400 00
Audit	150 00
Town Hall Maintenance	75 00
Fire Department	600 00
Blister Rust Control	50 00
Insurance	240 00
Damages & Legal Expenses	200 00
Health Officer	20 00
Sanitary Land Fill (Peterborough)	1,100 00
Town Highway Maintenance (Summer & Winter)	2,700 00
Street Lighting	76 32
General Expenses of Highway Dept.	800 00
Town Road Aid	281 09
Cemeteries	100 00
Regional Association	66 00
New Construction (Bridge)	3,200 00
Interest	120 00
Visiting Nurse Association	92 00
Family & Mental Health Service	40 00
Total Town Appropriations	\$12,210 41
County Tax Assessment	2,749 46
School Appropriation	26,344 14
Total Town, County and School	\$41,304 01

Less Estimated Revenues and Credits:

Interest and Dividends Tax	\$3,227 09
Savings Bank Tax	128 00
Meal and Rooms Tax	644 90
Reimbursement a/c State & Federal Lands	51 30
Revenue from Yield Tax Sources	202 92
Interest	12
Pistol Permits	5 00
Dog Licenses	85 60
Motor Vehicle Permit Fees	1,566 58
National Bank Stock Taxes	10 00
Resident Taxes Retained	442 20
Class V Highways	831 49
Cash Surplus	120 00
Refunds	1 80

Total Revenues and Credits	\$7,317 00
Total Appropriations Minus	\$41,304 01
Total Credits	7,317 00

	\$33,987 01
Add: War Service Credits	450 00
Overlay	332 30

Gross Property Taxes Assessed	\$34,769 31
Town Tax Rate: \$2.60	

HIGHWAY AGENT'S REPORT, 1971

Summer Maintenance:

H. A. Wilson, Agent	\$712 50	
H. A. Wilson, pick-up truck	216 25	
Drive Ways Inc.	8 00	
Agway	7 19	
Leslie Thrasher, chain saw	112 50	
Leslie Thrasher, tractor	15 00	
Milford Asphalt	49 09	
Harris Con. Co., Inc.	5 65	
John Flagg, chain saw	71 25	
		\$1,197 43

Winter Maintenance:

H. A. Wilson, Agent	\$95 00	
H. A. Wilson, pick-up truck	82 50	
Walter Somero	699 40	
R. H. Wilson	315 00	
Harris Con. Co., Inc.	178 65	
Drive Ways Service Inc.	17 55	
Hans-Sons Con. Co.	161 75	
		\$1,549 85

Tar Appropriation:

H. A. Wilson, Agent	\$20 00	
N. H. Bituminous Co., Inc.	586 06	
Town of Peterborough	58 00	
The Harris Con., Inc.	63 98	
Milford Asphalt	71 78	
		\$799 82

Bridge and Gas Tax:

H. A. Wilson, Agent	\$200 00	
H. A. Wilson, pick-up truck	77 50	
N. H. Bituminous Co., Inc.	584 59	
B. D. Wilding Co.	85 00	
The Harris Con. Co., Inc.	64 89	
Town of Peterborough	59 60	
John Leel	40 00	
D & D Foundations, Inc.	328 00	
Norsa Con. Corp.	65 00	
		\$1,504 58

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Sharon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1971. This examination was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1970 and December 31, 1970 (Exhibit A-1)

Comparative Balance Sheets as of December 31, 1970 and December 31, 1971, are presented in Exhibit A-1. As indicated therein, the current surplus of the Town decreased by \$968.55 during 1971, from \$3,522.52 to \$2,553.97.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the fiscal year is made in Exhibit A-2, with the factors which caused the change indicated therein.

These were as follows:

Decrease in Current Surplus:	
Net Budget Deficit	\$848 55
Surplus Used To Reduce Tax Rate	120 00
Net Decrease in Current Surplus	\$968 55

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1971, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a net overdraft of appropriations of \$911.91, less a revenue surplus of \$63.36, resulted in a net budget deficit of \$848.55.

TREASURER

Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1971, made up in accordance

with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1971, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 71, Section 27-a, of the Revised Statutes Annotated require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in the audit report is optional, at the discretion of the Board of Selectmen.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Yours very truly,

Frederick E. Laplante, Director
Division of Municipal Accounting
State Tax Commission

FEL/tfb

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1971.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Sharon at December 31, 1971, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante, Director
Division of Municipal Accounting
State Tax Commission

FEL/tfb

NOTE: The preceding Summary with Complete Audit Report will be available to any Taxpayer from the Board of Selectmen or Town Clerk.

Board of Selectmen

SELECTMEN'S REPORT

The year 1971 found a few changes in the operation of the business of the Town of Sharon.

The three selectmen are meeting at the Town Hall (school-house) to conduct the town business. We also receive anyone who is interested in obtaining information on town matters. All town records are now kept here.

Because of these regular meetings at the Town Hall the selectmen have found it necessary to place the article in the warrant concerning the new hot air furnace and storm windows.

After attending the State Tax Commission meeting we followed their recommendations to re-value our land and tried to equalize valuations. We used the following formula for assessment: \$1200 for house lot, \$50 an acre for the first 50 acres, and \$10 an acre for any acreage over fifty.

At this time we are in the process of getting cost from a private assessing firm for revaluing lands and buildings in town. Our purpose is to establish their taxable value at more realistic current prices. We feel that the selectmen are not able to do this as well as people who are constantly involved in doing this type of work.

We also plan to obtain the service of the State Forester in determining the amount of mature taxable timber presently owned in Sharon.

Walter Somero
Wallace B. Newton
Norman Marion
Board of Selectmen

VITAL STATISTICS, 1971

Birth: Brian Andrew Martin—October 22, 1971

Death: None

Marriage: Carol Elaine Puricelli and Gordon Noel Tatro
July 23, 1971

SCHOOL CENSUS AS OF SEPTEMBER 1, 1971

Conval High School (8)	Peterborough Jr. High School (3)
Charles Guptill IV	Wendy Jo Blanchette
Patricia Guptill	Diane Guptill
Alfred Guptill	Peggy Ann Ricker
Frances Marion	
Carl Newton	
Dennis Stevens	
Ann Wellwood	
Gary Young	
Peterborough Elementary (11)	Private Kindergarten (4)
George Allen IV	Jennifer Allen
Michael Blanchette	Kathleen Dolan
Daniel Blanchette	Kristin Hobbs
Robert Blanchette	David Wilson
Lisa Ekker	
Cynthia Guptill	
Francis Guptill	
Alison Hobbs	At Home (9)
Jacqueline Hobbs	
Beth Wellwood	Mark Allen
Edward Wellwood	Sara Derby
	John Dolan
	Adam LeClair
	Heather Martin
	Nancy Pelletier
	Amy Pelletier
	Andrew Pelletier III
	Elizabeth Wilson

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